

Attachment B
To Fee Application

Summary of PwC's Fees By Professional
March 2003

Name of Professional	Position with the Firm	Years in the Field	Hourly Bill Rate	Total Billed Hours	Total Compensation
Larry Farmer	Audit Partner	30	682	12.50	8,525
Joseph Divito	GRMS Partner	25	767	2.00	1,534
Peter R Woolf	Tax Partner	20+	733	1.00	733
Thomas Barbieri	Audit Partner	20+	1113	1.00	1,113
Robert Eydt	Audit Partner	25+	1113	1.00	1,113
Craig Cleaver	GRMS Manager		474	1.50	711
Maureen Driscoll	GRMS Senior Associate	4	389	2.00	778
Dave Ryan	Audit Senior Manager	8	522	18.05	9,422
Sandra David	Audit Manager	6	447	8.50	3,800
Jason Natt	Audit Manager	6	447	52.00	23,244
Cheryl Frick	Audit Senior Associate	4	314	36.25	11,383
Nina Govic	Audit Senior Associate	3	273	23.00	6,279
Nina Govic	Audit Senior Associate	3	282	23.90	6,740
Jonelle Lippolis	Audit Senior Associate	4	320	15.00	4,800
Aimee Stickley	Audit Associate	2	213	37.90	8,073
Jeffrey Zartman	Audit Associate	2	213	4.40	937
Maureen Yeager	Audit Associate	1	185	87.50	16,188
Renee Anderson	Audit Associate	2	235	2.00	470
Elizabeth Coyle	Administrative Assistant		112	0.50	56
Kathleen Burke	Administrative Assistant		101	0.80	81
Total Hours				330.80	
Total at Standard Rate					\$ 105,978.10
45 % Accrual Rate Adjustment					\$ (58,287.96)
Total at 45% Accrual Rate					\$ 47,690.15

**Summary of PwC's Fees By Project Category:
March 2003**

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Noteholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others		
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		
23-ZAI Science Trial- Expenses		
24-Other		
25-Accounting/Auditing	330.80	\$47,690.15
26-Business Analysis		

27-Corporate Finance		
28-Data Analysis		
TOTAL:	330.80	\$47,690.15

**Expense Summary
March 2003**

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$1,180.68
Lodging	N/A	
Sundry	N/A	
Business Meals	N/A	\$32.14
TOTAL:		\$1,212.82